

SUMMARY SHEET

I. Description of Item

This Resolution calls Shelby County Board of Equalization into its **annual regular session beginning Friday, May 1, 2009, and ending Friday, July 31, 2009.**

The **deadline for filing** 2009 appeals is the last day of the regular session: Friday, July 31, 2009.

This Resolution **continues the pay schedule established in July 1998** by the Commission: \$70 per day for the chair, \$60 per day for associate members, and \$25 per hour for hearing officers.

It also sets up a **special session** for the Board of Equalization to hear the appeals that are filed by the July 31 deadline. Because of the large number of appeals expected in this reappraisal year, the special session runs **from September 1, 2009 through June 2010**, the end of the fiscal year.

II. Source and Amount of Funds

<u>A. Amount Expended</u>	<u>Budget Line Item</u>
\$ 5,000 regular session; \$100,000 special session	0102028016401
B. <u>All Costs</u>	N/A
C. <u>Additional or Subsequent Obligations or Expenses of Shelby County</u>	N/A

III. Contract Items N/A

IV. Additional Relevant Information

State law requires that the Board's annual session begin in May. (*T.C.A. ' 67-1-404[c]*). This Resolution provides for a five-day regular session for the 2009 appeals. The last day of the regular session, July 31, is also the filing deadline. This is the same deadline as in other recent reappraisal years.

The five days of the regular session are spread out from May to July. (A regular session may last no longer than 30 days. *T.C.A. ' 67-1-404[b][1][D]*.) A short five-day *regular session* is chosen since the great majority of appeals are always filed near or on the last day, therefore most 2009 appeals cannot be scheduled for hearing until after the July 31 deadline. The Resolution therefore schedules a *special session* for the Board to complete the 2009 hearings.

Item # _____

Prepared by: Robert B. Rolwing

Approved by: _____

**A RESOLUTION CALLING THE
SHELBY COUNTY BOARD OF EQUALIZATION
INTO ITS SESSIONS FOR TAX YEAR 2009.
*Sponsored by Commissioner Gibson.***

WHEREAS, Tenn. Code Ann. Section 67-1-404 authorizes the county legislative body of each county to call its county board of equalization into session for a period specified by state law; and

WHEREAS, Application of Tenn. Code Ann. Section 67-1-404 to Shelby County mandates that the Shelby County Board of Equalization shall begin its regular session on Monday, May 4, 2009; and

WHEREAS, Tenn. Code Ann. Section 67-1-403(d) authorizes the county legislative body to establish the compensation of board of equalization members; and

WHEREAS, Tenn. Code Ann. Section 67-5-1406 authorizes the assistance of hearing officers; and

WHEREAS, This Board of County Commissioners did by Resolutions dated April 27, 1998, and July 6, 1998, establish the compensation of members of the Shelby County Board of Equalization and its hearing officers, and

WHEREAS, This Board finds that it is the duty of the Shelby County Board of Equalization to meet reasonable time requirements as contemplated in state law, in order to assist this Board, the Administration, and the various municipal governments,

regarding the budgetary process; and that its further duty is to complete its annual task both judiciously and expeditiously in order to protect the rights of all citizens of Shelby County; and

WHEREAS, It is contemplated in state law, and it is the intention and purpose of the Board of Commissioners, that the Shelby County Board of Equalization finish hearing appeals for Tax Year 2009 by a date certain; and

WHEREAS, The Shelby County Assessor of Property has agreed to assist the Shelby County Board of Equalization in that task by providing sufficient support staff to deal with the number of appeals scheduled per day in order to meet the mandates stated herein,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF SHELBY COUNTY, TENNESSEE, That pursuant to Tenn. Code Ann. Section 67-1-404, the Board of Commissioners of Shelby County, Tennessee, does hereby call the members of the Shelby County Board of Equalization into its annual regular session beginning Friday, May 1, 2009.

BE IT FURTHER RESOLVED, That the Shelby County Board of Equalization should meet in its 2009 regular session on Monday, May 4, and Tuesday, May 5, 2009; and on July 1, 29, and 30, 2009.

BE IT FURTHER RESOLVED, That the Shelby County Board of Equalization shall accept appeals for Tax Year 2009 assessments during the entirety of the time from

Friday, May 1, 2009, until and including Friday, July 31, 2009, after which date it shall accept no appeal; *provided*, that appeals which have been mailed in shall be accepted so long as they are postmarked no later than Friday, July 31, 2009.

BE IT FURTHER RESOLVED, That a special session of the Board of Equalization for Tax Year 2009 is hereby established beginning Tuesday, September 1, 2009, until such time as appeal hearings have been completed; *provided*, that said Board shall not meet in special session concerning Tax Year 2009 appeals beyond June 30, 2010.

BE IT FURTHER RESOLVED, That the Shelby County Board of Equalization and its hearing officers shall spend such special session solely in hearing and disposing of property tax appeals for Tax Year 2009 which were filed as of the July 31, 2009, filing deadline; and in hearing and disposing of such other matters that are referred to the Shelby County Board of Equalization by a board or court of competent jurisdiction; and in hearing such other matters as said Board has determined have properly come before it.

BE IT FURTHER RESOLVED, That this Board of County Commissioners requests that the Mayor order the Director of the Shelby County Board of Equalization, having sole authority to schedule dockets, to maintain operating procedures to meet the mandates of this Resolution.

BE IT FURTHER RESOLVED, That the chair of the Shelby County Board of Equalization shall be paid \$70 per day for the performance of duties.

BE IT FURTHER RESOLVED, That associate Members of the Shelby County Board of Equalization shall be paid \$60 per day for the performance of their duties.

BE IT FURTHER RESOLVED, That the Shelby County Board of Equalization may appoint hearing officers, who are qualified by profession or experience to hear property tax appeals, in a number sufficient to meet the mandates of this Resolution, and that said hearing officers shall be paid \$25 per hour for the performance of their duties.

BE IT FURTHER RESOLVED, That this Board of Commissioners of Shelby County reserves judgment on the necessity for and duration of any extension of the special session for Tax Year 2009.

BE IT FURTHER RESOLVED, That the various sections of this Resolution are severable, and that any portion declared unlawful shall not affect the remaining portions.

BE IT FURTHER RESOLVED, That this Resolution shall become effective according to law.

A C WHARTON, JR., County Mayor

Date: _____

ATTEST:

ADOPTED: _____